



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 7-2003

### The Facts About CPE Compliance

CPAs are expected to maintain high standards of professional competence and to that end, participation in quality Continuing Professional Education (CPE) programs is required.

Every CPA licensed by the Board, except for those individuals approved for retired or inactive status, must complete a specific number of CPE hours, calculated in accordance with the Board's rule on the computation of CPE credits (21 NCAC 8G .0401), prior to December 31 of each year.

Although licensees are given wide latitude in selecting CPE programs which are appropriate to their professional activities, the underlying principle is that all programs should contribute to a licensee's professional competence.

To meet the stipulation that a course increases the professional competence of a CPA, the course must be taught at a level that challenges the CPA and the course must be in the area of accounting in which the CPA practices, or is planning to practice.

Qualifying courses should include information that states the course objectives, the material to be covered, and the level of knowledge that should be attained by the end of the course.

Pursuant to 21 NCAC 8G .0404(a), credit for a CPE course will not be allowed by the Board unless the course is in one of the six fields of study recognized by the Board (the same fields as set

forth in the AICPA National CPE Curriculum); is actually developed by an individual who has education and work experience in the course subject matter; and uses instructional techniques and materials that are current and accurate.

Programs such as communications, ethics, qualitative methods, statistics, and management, which contribute to the development and maintenance of other professional skills, are also recognized as acceptable CPE programs.

CPE credit may also be granted for teaching a CPE course or authoring a publication as long as the preparation to teach or write increases the CPA's professional competency and is in one of the six fields of study approved by the Board.

Investment advice, financial planning, asset management, business valuation, real estate, retirement plans, insurance, and information technology are areas that are included in the fields of study recognized by the Board.

For a CPA to receive CPE credit for a professional designation, license, or certificate preparation course (such as registered investment advisor, insurance agent, real estate broker), the course must meet the CPE requirements set forth in 21 NCAC 8G.

Although the Board does not approve specific CPE courses, it does register sponsors of CPE courses. Registered sponsors are those that have signed an agreement with the Board stipulating they will conduct programs in accordance with the Board's rules.

Sponsors of CPE programs that are listed in good standing on the National Registry of CPE Sponsors maintained by the National Association of State Boards of Accountancy (NASBA) are also considered approved sponsors although they are not required to sign an agreement with the Board.

In addition to courses provided by registered sponsors, courses taken at regionally accredited colleges and universities; formal correspondence courses; formal education programs conducted within an association of accounting firms; technical sessions at meetings of national and state accounting organizations; and professional development programs of national and state accounting organizations may qualify as acceptable continuing education.

**CPE Compliance**  
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## Disciplinary Actions

**E. Gerard Overman #13242**

**Charlotte, NC 06/23/03**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13242 as a Certified Public Accountant.
2. During the period 1999 through 2001, Respondent failed to pay employee federal withholdings and/or penalties and interest for six (6) quarterly tax periods totaling \$23,500.58.
3. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's conduct as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(c), and .0207.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent's certificate is suspended for one (1) year; however, said suspension is stayed.
3. As a condition of the stay of his suspension, Respondent shall be on probation, shall comply with the terms

of this Order, and shall violate no accountancy statutes or rules for one (1) year from the date this Order is approved by the Board.

4. Within one hundred eighty (180) days of the date this Order is approved by the Board, Respondent must complete and provide verification of his completion of the *Ethics Principles and Professional Responsibilities* course as offered by the North Carolina Association of Certified Public Accountants. Said course may not be used to meet Respondent's forty (40) hour reinstatement requirement.
5. If Respondent fails to timely comply with any of the requirements as specified in Paragraphs 3 and 4, Respondent's certificate shall be automatically suspended until such time as said requirements have been satisfied.
6. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this settlement agreement and agrees to make all files, records, and other documents available immediately upon the demand of the Board.

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**Sammy E. Estridge, III #22291**  
**Fuquay-Varina, NC 06/23/03**

*THIS CAUSE* coming before the Board on June 23, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

### FINDINGS OF FACT

1. Sammy E. Estridge, III, is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Sammy E. Estridge, III, failed to timely file the annual firm registration in ac-

cordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J.0108(b).

3. In April of 2003 in excess of 60 days but not more than 120 days from the annual firm registration date, Sammy E. Estridge, III, informed the Board that his firm would not be renewing its firm registration for 2003.

### CONCLUSIONS OF LAW

1. Sammy E. Estridge, III's, failure to timely file the annual firm registration or inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J.0108(b).

*BASED ON THE FOREGOING*, the Board orders that:

1. Sammy E. Estridge, III's, certificate shall be placed on conditional status for one year from the date this Order is approved.

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**James D. Petersen, Jr. #26550**  
**Brevard, NC 06/23/03**

*THIS CAUSE* coming before the Board on June 23, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

### FINDINGS OF FACT

1. James D. Petersen, Jr., is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. James D. Petersen, Jr., failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J.0108(b).

3. James D. Petersen, Jr., subsequently filed his annual firm registration with the Board on April 30, 2003, in excess of 60 days but not more than 120 days from the annual firm registration.

### CONCLUSIONS OF LAW

1. James D. Petersen, Jr.'s, failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b).

*BASED ON THE FOREGOING*, the Board orders that:

1. James D. Petersen, Jr., shall pay a one hundred dollar (\$100.00) civil penalty.
2. James D. Petersen, Jr.'s, certificate shall be placed on conditional status for one year from the date this Order is approved.

## Sales Tax Holiday

North Carolina will observe a "sales tax holiday" August 1-3, 2003.

Clothing, footwear, and school supplies of \$100 or less per item; sports and recreation equipment of \$50 or less per item; and computers, printers, printer supplies, and educational software of \$3,500 or less per item will be exempt.

Clothing accessories, jewelry, cosmetics, protective equipment, wallets, furniture, layaway transactions, items used in a trade or business, and rentals are not covered by the exemption and will be subject to the applicable tax.

Computers, printers, printer supplies, and educational software sold during the holiday period with a sales price of \$1,000 or more per item must be documented by means of Form E-599H, *North Carolina Sales Tax Holiday Exemption Certificate*, or other evidence to establish the exemption. The vendor must maintain the documentation.

Additional information about the sales tax holiday is available from the NC Department of Revenue web site, [www.dor.state.nc.us/taxes/sales/salestax\\_holiday.html](http://www.dor.state.nc.us/taxes/sales/salestax_holiday.html).

## GASB Improves Derivative Disclosure Requirements

In an effort to improve disclosures associated with derivative contracts, the Governmental Accounting Standards Board (GASB) has issued critical accounting guidance that will provide more comprehensive reporting by state and local governments.

Under the new guidance, users of financial statements will be better informed about the risks assumed in derivative contracts.

Derivatives are often used by governments as a means to potentially reduce borrowing costs. While derivatives may support financing needs, the lower costs come with additional risks.

The objectives and terms of derivative contracts, their risks and the fair value of the contracts are generally not specified in financial reports today.

The GASB's Technical Bulletin, *Disclosure Requirements for Derivatives Not Reported at Fair Value on the Statement of Net Assets*, is designed to increase the public's understanding of the significance of derivatives to a government's financial position and would provide key information about their potential effects on future cash flows.

Randal J. Finden, GASB Project Manager, stated, "Our research indicates that it often has been difficult to understand how governments have been accounting for derivatives."

"The new disclosures are designed to remove the mystery that surrounds these transactions. We will be able to see what a government has done, why it was done, the fair value of the derivative, and the risks they have assumed."

Said Finden, "Governments will be required to disclose in their financial statements information about risks that relate to credit, interest rates, basis, termination dates, rollovers, and market access."

The Technical Bulletin, which was released June 25, 2003, will be effective for periods ending after June 15, 2003.

The Bulletin may be obtained through the GASB Order Department at 800-748-0659 or by placing an order at the GASB's web site, [www.gasb.org](http://www.gasb.org).

For a limited time, the Bulletin will be posted on the Board's web site, [www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us), under the heading, "Guidelines for Licensees and CPA Firms."

## SEC Posts FAQs on Non-GAAP Financial Measures

The Securities and Exchange Commission's Division of Corporation Finance has released responses to 33 frequently asked questions regarding the use of non-GAAP financial measures.

On Jan. 22, 2003, the SEC adopted new regulations (Release No. 33-1876) which set out conditions under which non-GAAP financial measures could be used by public companies.

The staff's responses, intended to assist market participants in the understanding of and compliance with the new regulations, cover transition issues, business combination transactions, Item 10(e) of Regulation S-K, EBIT and

EBITDA, segment information, Item 12 of Form 8-K, foreign private issuers, and "voluntary filers."

The FAQ page can be found at [www.sec.gov/divisions/corpfin/faqs/nongaapfaq.htm](http://www.sec.gov/divisions/corpfin/faqs/nongaapfaq.htm).

### Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-4222 or via e-mail at [rbrooks@bellsouth.net](mailto:rbrooks@bellsouth.net).

[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)



## CPE Compliance *continued from front*

Pursuant to 21 NCAC 8G .0401(f), licensees bear the responsibility of maintaining records that substantiate the CPE credits claimed for the current year and for each of the four calendar years prior to the current year.

Because the Board no longer asks for proof of attendance or completion of the CPE courses claimed on the certificate renewal form, the Board cannot provide licensees with information about the courses they attended or previously claimed for credit.

For audit purposes, the CPA must obtain a sponsor-issued certificate of completion which includes the CPA's name, course name, course date (or date of completion for self-study courses), sponsor's name and address, and the CPE hours for attendance or amount of recommended credit for a self-study course.

In regard to professional designation, license, or certificate preparation courses, the receipt of the professional designation, license or certificate, does not qualify as a certificate of course completion.

To receive CPE credit for such a course, the CPA must obtain a certificate of completion from the course sponsor and the sponsor must recommend credit in accordance with 21 NCAC 8G .0409.

The examination provided by the sponsor of the course material, not the license or certificate examination, must be completed by the CPA to qualify for CPE credit.

In regard to all courses, independently reading a book or other materials to study for an exam does not meet the requirements for a course for CPE credit. It is the Board's position that such an activity is not a structured learning activity.

If a course is presented in a group study format, the CPA may claim one hour of credit for each 50 minutes in attendance for instruction and any examination.

Licensees taking self-study courses to meet the requirement should note

that a self-study course is not deemed complete until the CPE sponsor issues a certificate of completion.

The Board accepts the date on the certificate of completion, not the date the licensee completed the course or the date the completed course was mailed to or received by the sponsor.

Computer-based interactive self-study courses that offer hour-for-hour credit will be accepted to fulfill the CPE requirements. However, all other self-study courses are counted as one hour of credit for every two hours of study.

In addition, licensees cannot claim CPE credit for reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension.

For additional information regarding CPE, please contact Martha Traina by phone at (919) 733-1423 or by e-mail at [mtraina@bellsouth.net](mailto:mtraina@bellsouth.net).

## Reclassification

### Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

**06/23/03**

David F. Allemong  
Winchester, VA

Robert Love Carter  
Linden, NC

Lonnie Parker  
Fayetteville, NC

Mark Avett Swaringen  
Winston-Salem, NC

## Computing and Claiming the Correct Number of CPE Credits

You are attending an eight-hour Continuing Professional Education (CPE) seminar and during the afternoon break, you call your office to check your messages.

You learn that your son has been injured at school and you need to go to the hospital immediately.

You leave the seminar, which means you will have attended the class for six hours, not the full eight hours.

What, if anything, should you or the sponsor do regarding your CPE credit for the seminar?

Pursuant 21 NCAC 8G.0403(d)(9), the CPE sponsor is required to accurately assign the number of CPE credits for each CPA participating in a course.

CPE sponsors must adjust certificates of completion not only for CPAs who enter a session late or leave early, but also for programs that do not meet the time requirements advertised.

However, it is the responsibility of the CPA to claim credit only for the actual time he or she attends a CPE course.

To calculate the proper amount of CPE credit you can claim for non-college seminars, use this easy formula:

Determine how many minutes of instruction time you were actually in class, then divide that number by 50. Round that number down to the nearest whole number. The result is your CPE credit hours.

A CPA who inaccurately reports CPE credit on his or her certificate renewal is in violation of 21 NCAC 8N .0202 and may be subject to disciplinary action by the Board.

Although a CPE sponsor must monitor course attendance and adjust certificates of completion accordingly, the final responsibility for reporting the correct CPE credit rests with you—the CPA.

If you have questions about computing CPE credits, please contact Martha Traina by telephone at (919) 733-1423 or by e-mail at [mtraina@bellsouth.net](mailto:mtraina@bellsouth.net).

# Declaratory Ruling

*Declaratory Rulings set no precedents and are limited to the facts of the request and may be relied upon only by the requesting party.*

**RE: 21 NCAC 8N .0305(f), “Retention of Client Records”**

## BACKGROUND INFORMATION

Petitioner is an individual practitioner. An engagement letter exists involving three parties: Petitioner, an Attorney (hereinafter “Attorney”), and Attorney’s client (hereinafter “Principal”).

The “client relationship” is defined in the engagement letter as the relationship that exists between Petitioner and Attorney.

The engagement letter states that Petitioner is to provide consulting services to Attorney, that all documents are to be provided by Attorney to Petitioner, and that all documents provided to Petitioner will be copies, not originals.

In accordance with the terms of the engagement letter, Petitioner is to produce a report that will be provided to Attorney.

The only function of Principal, pursuant to the engagement letter, is to pay for Petitioner’s services.

## QUESTION

Is Petitioner required to provide to Principal, upon request by Principal, a copy of Petitioner’s report as presented to the Attorney and the copied documents as supplied by the Attorney to Petitioner?

## CONCLUSION

No. Under the applicable accountancy rules, the client relationship exists between Petitioner and Attorney.

The better practice from the perspective of accountancy laws and rules would be for the CPA to be paid by the client (in this instance, the attorney).

Petitioner is not required to furnish to Principal copies of the documents provided by Attorney or a copy of the

report prepared by Petitioner for Attorney.

However, in response to a request by Attorney, Petitioner shall furnish Attorney with copies of the documents provided by Attorney and a copy of the report prepared by Petitioner for Attorney if Attorney asserts that such records have been lost or are otherwise no longer in Attorney’s possession.

Petitioner shall furnish the records within a reasonable time and for a reasonable fee.

**Date of Request: 03/08/03**

**Date of Board Approval: 06/23/03**

*If you have questions regarding this Declaratory Ruling, please contact the Board’s Executive Director, Robert N. Brooks, by telephone at (919) 733-4222 or by e-mail at [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net).*

# Non-Binding Interpretive Statement

**RE: 21 NCAC 8N .0305(f), “Retention of Client Records”**

## ISSUE

This non-binding interpretive statement is issued by the North Carolina State Board of CPA Examiners pursuant to NCGS 150B-2(8a)(c) to address the issue of whether a CPA is required to furnish a client with copies of the client’s records already in the client’s possession.

## INTERPRETATION

Pursuant to 21 NCAC 8N .0305(f), a CPA is not required to furnish a client with copies of the client’s records already in the client’s possession.

However, if the client asserts that such records have been lost, or are otherwise no longer in the client’s possession, the CPA shall furnish copies of the records for a fee.

Records considered to be misplaced by the client are to be considered lost for the purpose of this rule.

## QUESTION

If the client records being requested were copies of original documents or copies of copies of original documents, would this change the interpretation?

## CONCLUSION

No. The CPA should treat both type of records as client records.

## QUESTION

If a client indicates that client records provided are done so without any right of return, is the CPA still required to return the client records upon request?

## CONCLUSION

Yes. The CPA must follow the rule regardless of the client’s intent as to the records.

*If you have questions regarding this non-binding interpretive statement, please contact Robert N. Brooks, the Board’s Executive Director, by telephone at (919) 733-4222 or via e-mail at [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net).*

## Exam Application Deadlines

Please note the following application deadlines for the November 2003 Uniform CPA Examination:

**Initial exam applications  
July 31, 2003**

**Re-exam applications  
September 2, 2003**

Your complete application must be postmarked or received in the Board office before the appropriate deadline.

To obtain an exam application by mail, please call the Board’s toll-free application line, 1-800-211-7930.

Applications may be printed from the Board’s web site, [www.cpapboard.state.nc.us](http://www.cpapboard.state.nc.us).

## Board Meetings

Monday, August 25  
Monday, September 22  
Monday, October 20  
Monday, November 24  
Friday, December 19

## AICPA Issues Peer Review Exposure Draft

The AICPA Peer Review Board has issued an exposure draft which proposes several revisions to the AICPA *Standards for Performing and Reporting on Peer Reviews*.

The revised *Standards* will be effective for peer reviews commencing on or after January 1, 2005. Early implementation will not be allowed.

The Exposure Draft includes revisions to the objectives of system reviews, transparency of reporting, type of peer review required and the timing of engagement selection.

The Exposure Draft consists of three sections: the first section is a summary of the proposed revisions; the second section is an explanation of the proposed revisions; and the third section is the *Standards and Interpretations* reflecting the proposed revisions.

A copy of the Exposure Draft and the current *Standards* (effective for peer reviews commencing on or after January 1, 2001) are available on the AICPA Peer Review web site, [www.aicpa.org/members/div/practmon/index.htm](http://www.aicpa.org/members/div/practmon/index.htm).

Written comments or suggestions on any aspect of the Exposure Draft will be appreciated. Comments or suggestions should refer to the specific paragraph(s) of the Exposure Draft and include supporting reasons for each comment or suggestion.

Responses should be sent to D. Dean Beddow, Senior Technical Manager, AICPA Peer Review Program, AICPA, Harborside Financial Center, 201 Plaza Three, Jersey City, NJ, 07311-3811, in time to be received by August 8, 2003. Electronic submissions of comments or suggestions in Microsoft Word should be sent to [dbeddow@aicpa.org](mailto:dbeddow@aicpa.org) in time to be received by August 8, 2003.

Written comments on the exposure draft will become part of the public record of the AICPA Peer Review Program and will be available for public inspection at the offices of the AICPA after September 30, 2003 for one year.

## GAO Releases New Edition of Yellow Book

The U.S. General Accounting office (GAO) has released a new edition of *Government Auditing Standards*, commonly referred to as the Yellow Book. This is the fourth revision of the overall standards since the *Standards* were first issued in 1972.

This revision of the *Standards* supersedes the 1994 revision--including amendments 1 through 3--and makes changes to these standards in the following 3 areas:

- redefining the types of audits and services covered by the standards, including an expansion of the definition of performance auditing to incorporate prospective analyses and other studies and adding attestation as a separate type of audit;
- providing consistency in the field work and reporting requirements among all types of audits defined under the standards; and

- strengthening the standards and clarifying the language in areas that, by themselves, do not warrant a separate amendment to the standards.

New standards are applicable for financial audits and attestation engagements of periods ending on or after January 1, 2004, and for performance audits beginning on or after January 1, 2004. Early application is permissible and is encouraged.

The GAO will continue to monitor the actions of the AICPA and the Public Company Accounting Oversight Board (PCAOB) and will issue clarifying guidance as appropriate.

*Government Auditing Standards* is available on the GAO web site, [www.gao.gov/govaud/ybk01.htm](http://www.gao.gov/govaud/ybk01.htm); printed copies can be obtained from the US Government Printing Office. A list of major changes from the 1994 edition is also posted on the GAO web site.

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## IRS Web Site Offers Identification Numbers for Businesses

The Internal Revenue Service (IRS) now lets businesses obtain identification numbers directly from the small business/self-employed section of its web site, [www.irs.gov/businesses/small/index.html](http://www.irs.gov/businesses/small/index.html).

After the taxpayer completes an application form on-line, the system issues an employer identification number (EIN) that may be used immediately.

This on-line process eliminates the need to send paperwork to the IRS, as well as the delay in issuing a number that may result from an incomplete application form.

Once a business has its EIN, it can file tax returns and may enroll in the Electronic Federal Tax Payment System to handle its payments most efficiently.

Businesses do not need to pre-register before requesting an EIN.

The number issued is the permanent EIN for the business, unless the IRS finds that it has already issued an EIN for that business or if the principal officer's name and social security number do not match Social Security records.

In such cases, the IRS will void the number issued through the web site and notify the business.

An accountant or tax preparer may use the web site to request EINs on behalf of clients.

The taxpayer must sign a copy of the Form SS-4 and a statement authorizing the representative to receive the number on-line. The representative must keep both documents on file.

The web site describes the elements required for an authorization statement, which a preparer may print out for the client to sign.

The on-line application process is not available to some EIN requestors, including federal, state, or local government agencies, Indian tribal governments, real estate mortgage investment conduits, and taxpayers with foreign addresses (including Puerto Rico).

Businesses may still obtain EINs by telephone at 1-800-829-4933 from 7:30 a.m. to 5:30 p.m. (local time), or by mailing or faxing Form SS-4, as provided in the form's instructions.



## Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

### 06/02/03

Daniel Arthur Binford	Waxhaw, NC
Gregory Scott Kirkland	Clearwater, FL

### 06/03/03

Jerry Hendrix Wells	Charlotte, NC
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### 06/04/03

Hattie Angel	Kernersville, NC
James Lee Powers	Brevard, NC
Jerry Louis Strickland	Independence, VA
Shirley Ann McCall	Charlotte, NC

### 06/05/03

Kyle Sprinkle Macemore	Raleigh, NC
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### 06/09/03

Mary Guthery Wallace	Charlotte, NC
Pamela Heissenbuttel	Wilmington, DE
Archie Calhoun Cooper	Pigsah Forest, NC
Dorothy Nobles Watkins	Wilmington, NC
Judith K. Tolbert	Fort Mill, SC

### 06/10/03

Stephen P. Mack	Matthews, NC
James Arthur King, II	Apex, NC
Diana Hadley Foster	Greensboro, NC
Phillip Bradley Roberts	Sherrills Ford, NC
Larry R. Schwartz	Fair Lawn, NJ
Mark Stephen Helms	Dallas, GA

### 06/11/03

Sandra Condino	Amherst, NY
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### 06/12/03

David Harlow Harman	Blowing Rock, NC
Ronald E. Odom	Emerald Isle, NC
Teri Lane Alexander	Raymore, MO

### 06/13/03

Andrea Cilone Leary	Charlotte, NC
W. Bryon Burbage	Charleston, SC

### 06/16/03

Calvin M. Morris, Jr.	Greenville, SC
Gary Edward Lewis	Winston-Salem, NC
Michael Joseph Condino	Amherst, NY

### 06/17/03

Agnes Johnson Price	Burlington, NC
Dianne Evans Hawkins	Stanley, NC
Gary Peter Levine	Chapel Hill, NC
Kristen Seifried Stein	Atlanta, GA

### 06/18/03

Claudia Miller McClean	McLean, VA
Tammi Michelle Houston	Hickory, NC
Rachel Danner Keller	Deep Gap, NC

### 06/19/03

Roger Inman Sturtevant	Raleigh, NC
H. Bryan Ives, III	Charlotte, NC
Holly Rodgers Lopez	Charlotte, NC
James David Hiza	Charlotte, NC

### 06/20/03

William Martin Richardson	Winston-Salem, NC
David Franklin Vaughan	Ashland, VA

### 06/23/03

Mark Eugene Amato	Atlanta, GA
Terry Lynn Schappert	Charlotte, NC
Chelsea A. Vines	Atlanta, GA
Kellie Cooper Doyle	Charlotte, NC
Mark Bowman Russell	Wheat Ridge, CO

### 06/24/03

Steven Frank Johnson	Greenville, NC
Ronnie Elgin Howard	Holly Springs, NC
Philip Allan Drummond	Charlotte, NC
Sarah Mayer Dundon	Milwaukee, WI
Allison Witeck Price	St. Petersburg, FL
Georgette Mary Pappas	Charlotte, NC

### 06/26/03

Allen Lambert	Pensacola, FL
Maxie Allen Curlee, Jr.	Charlotte, NC
Brenda Dobbins	Cornelius, NC
Susan Elizabeth Clayton	Marion, SC
Joanne Emmert	Wake Forest, NC
Ellen Bakul Modi	Cary, NC
Steven Paul Woods	Durham, NC
Lisa Worley Beddia	Boca Raton, FL
Lara A. Carpenter	Winston-Salem, NC
James Cleveland Bruff	Lexington, SC
Kimberley Laine King	Moneta, VA
Anne F. Torti	Vestavia, AL
Stacy Bauer Steere	Rancho Palos Verdes, CA
Tony Allan McKinney	Bakersville, NC

### 06/27/03

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